

CITY OF SAN DIEGO

Independent Accountant's Report on
Agreed-Upon Procedures
Applied to Use of Wastewater Fund
Bond Proceeds



Mayer Hoffman McCann P.C.
An Independent CPA Firm
Conrad Government Services Division
2301 Dupont Drive, Suite 200
Irvine, California 92612
949-474-2020 ph
949-263-5520 fx
www.mhm-pc.com

Office of the Mayor
City of San Diego

Independent Accountant's Report on Agreed-Upon Procedures
Applied to Use of Wastewater Fund Bond Proceeds

We have applied the procedures enumerated below to the City of San Diego's Wastewater Fund bond proceeds. These procedures, which were agreed to by the City of San Diego were performed solely to assist the City in determining the allowability of the uses of bond proceeds.

This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the results of those procedures were as follows:

ANALYSIS OF SOURCES AND USES OF DEBT PROCEEDS
SEWER REVENUE BONDS

1. We reviewed the Indenture of the \$152,000,000 Public Facilities Financing Authority of the City of San Diego Non-Transferable Subordinated Sewer Revenue Bonds, Series 2004. We compared the bond proceeds per the Indenture to a detailed listing of capital projects funded by the bond proceeds (Project Status Report).

Results: The bond proceeds per the indenture were \$152,000,000. The expended bond proceeds per the Project Status Report were \$152,219,032. The expended amounts exceeded the original proceeds of the bonds due to additional resources generated through investment earnings on unspent bond proceeds.

2. We agreed the total expenditures per the Project Status Report (\$152,219,032) to the cumulative expenditures recorded in the Public Facilities Financing Authority construction fund.

Results: No exceptions were noted.

3. We reviewed the Master and Supplemental Installment Purchase Agreements to identify the listing of bond approved capital projects. We also reviewed the Master Installment Purchase Agreement to identify the procedures for modifying the listing of capital projects.

Results: Exhibit A of the Installment Purchase Agreement defines the components of the bond funded project as follows:

The 2004 components consist of certain capital improvements to (1) the City's Metropolitan System including improvements to certain interceptor lines, the Point Loma Treatment Facility, North City System, South Bay System, Wastewater Management Computer Network (COMNET) and the City's wastewater laboratory facilities and (2) the City's Municipal System including replacement and upgrading of certain pipelines, sewer mains, trunk sewer lines and pump stations.

The Master Installment Purchase Agreement, dated September 1, 1993, describes the procedures for changing projects as follows:

From time to time and at any time, the City may modify or amend the description of the project, to eliminate any part thereof and/or substitute another project or projects, all without obtaining any consent, by filing an amended Exhibit A with the Authority and the Trustee; provided however, that no such amendment shall substitute a project or projects which are not to be owned by the Sewer Revenue Fund.

The City has interpreted Exhibit A to include all capital projects listed in the City Council approved CIP budget for the Sewer Revenue Fund and all capital projects funded with the Muni and Metro interim financing proceeds. Accordingly, the City did not file an amended Exhibit A with the Corporation and the Trustee. The bond documents did not specifically provide for this interpretation of the substitution requirement. We recommend that future debt issuances explicitly acknowledge the acceptability of this interpretation in the list of authorized projects for that debt issue..

4. We obtained the Project Status Report for the bonds that lists actual expenditures, by project, funded with bond proceeds. We compared the list of bond approved projects to the list of actual expenditures by project (*Schedule 1*). We differentiated between those projects originally identified as eligible for debt financing versus (Muni and Metro 2004 capital projects) those projects included in the annual CIP budget for the Sewer Fund, projects included in amendments to the annual CIP budget, and other projects. We also identified the portion of each project's expenditures that were "debt financed" versus the portion that was "financed with other funding sources."

Results: Schedule 1 provides the above detail by project. The following is a summary of Schedule 1:

Muni and Metro 2004 projects	\$ 70,773,464	46.49%
Annual CIP budget projects	81,111,239	53.29%
Other expenditures	<u>334,329</u>	<u>.22%</u>
Total	<u>\$152,219,032</u>	<u>100.00%</u>

The "other expenditures" of \$334,329 noted on the previous page are for legal fees associated with the abandoned issuance of the 2003 Sewer Bonds. The City obtained documentation from the 2004 Sewer Bonds' council, Hawkins Delafield & Wood, LLP, stating that since the 2004 bonds were being issued for the same purpose as the 2003 bonds, the costs associated with the 2003 bonds are eligible for reimbursement by the 2004 bonds.

5. We selected a sample of 10 projects (accounting for 33% of total expenditures) for additional testing. The sample included all projects with expenditures of over \$5 million and four projects selected judgmentally. From the sample of 10 projects, we selected 37 transactions (accounting for over \$9 million and 6% of total expenditures) and performed the following procedures:
 - a. We determined that the project description noted on the vendor invoice agreed to the project description noted on the Project Status Report.
 - b. We determined that the amount of bond expenditures per the Project Status Report agreed to the amount the City paid to the vendor.
 - c. We determined that the documentation was sufficient to support the charge to the bond.

Results: One charge totaling \$132,908 was a journal voucher correcting a misposting to another project. The journal voucher was supported by an e-mail from an Associate Management Analyst.

Recommendation: We recommend that the individuals initiating correcting journal entries provide documentation supporting the amount of the adjustment. The documentation should be attached to the journal voucher. The documentation for transactions posted to the general ledger should stand on its own without further explanation from staff.

* * * * *

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the procedures referred to above. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the City of San Diego, California and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Mayer Hoffman Melton P.C.

CITY OF SAN DIEGO
Wastewater CIP Listing

Subproject		Total CIP	CIP Funded by		
Project No.	No. Description		Bond Proceeds	Other Sources	
Projects listed on Muni and Metro financing document:					
41-927.9	Pump Station 64 Odor Scrubber Rehabilitation	29,702	-	29,702	
41-927.8	Standby Electrical Power system	296,799	144,006	152,793	
41-928.1	Value Engineering For Pump Station 64, 65, Penasquitos & East Mission Gorge	80,004	13,246	66,758	
41-928.2	Pump Station 65 Cathodic Protection	251,325	-	251,325	
41-928.3	Pump Station 65 Auto Transfer Switch	322,821	155,091	167,730	
41-928.4	Removal Second Stage Pump At Penasquitos	262,161	28,320	233,841	
41-928.5	Screens Design Replacement PS 64, 65, Penasquitos	117,187	64,477	52,710	
41-928.6	Pump Station 64 Large Valve	36,838	-	36,838	
41-928.7	Pump Station 64 Flow Meter Replacement Project	78,418	-	78,418	
41-928.8	East Mission Gorge Electrical Room Cooling	85,436	-	85,436	
46-139.2	Home Avenue T. S. Contract III	3,632,304	14,445	3,617,859	
46-162.1	East Linda Vista Trunk Sewer Phase 2	2,798,133	2,264,299	533,834	
46-196.1	Maintenance Facilities Relocation: MOC 1 Office Improvements	2,867,194	258,060	2,609,134	
46-196.3	Maintenance Facilities Relocation: MOC 6 WWC Warehouse	115,723	31,983	83,740	
40-910.2	Chollas Valley Trunk Sewer*	7,616,658	5,687,546	1,929,112	
40-920.4	East Mission Gorge Trunk Sewer Rehabilitation*	12,890,910	16,938	12,873,972	
40-927.0	Centre City sewer Improvements*	2,327,745	-	2,327,745	
40-928.0	South Pacific Highway Trunk Sewer*	3,672,612	1,859,587	1,813,025	
40-930.0	Otay Mesa Trunk Sewer*	11,701,289	5,244,545	6,456,744	
40-931.0	South Mission Valley Trunk Sewer*	1,426,304	-	1,426,304	
40-932.0	Camden Redevelopment	71,127	-	71,127	
41-929.0	Pump Station Upgrades*	2,173,745	-	2,173,745	
45-934.0	Vactor Cleanings Disposal Site	392,511	-	392,511	
45-936.0	Sewer System Canyon Access*	3,480,898	-	3,480,898	
45-938.0	Beach Area Low Flow Storm Drain Diversion	2,251,176	-	2,251,176	
45-946.0	South Bay Reclaimed Water Storage Tank*	1,423,127	283,682	1,139,445	
46-117.0	Pump Station 65 - Expansion and Force Main*	22,936,927	992	22,935,935	
46-120.0	Peasquitos Trunk Sewer Relief*	57,672,440	-	57,672,440	
46-122.0	Carmel Valley Trunk Sewer Replacement - Sewer Pump Station 65*	8,295,608	-	8,295,608	
46-136.0	Carmel Valley Trunk Sewer E/O I-5*	8,290,397	-	8,290,397	
46-138.0	Highland Park Estates Trunk Sewer - Phase II*	1,305,399	-	1,305,399	
46-139.0	Home Avenue Trunk Sewer - Contracts 1, 2 And 3*	2,144,069	-	2,144,069	
46-142.0	Sewer Pump Station 24*	5,333,176	295,929	5,037,247	
46-168.0	Telemetry Control Systems - SCADA*	8,528,858	1,597,572	6,931,286	
46-188.0	Pump Station 64 - Improvement Project* Formerly Pump Station 64 - HPO Injection	1,719,301	-	1,719,301	
46-191.0	Brine Management Force Main and Pump Station	967,553	-	967,553	
46-194.2	La Jolla/Pacific Beach Trunk Sewer - Chelsea Street Relocation*	8,260,042	5,836,890	2,423,152	
46-195.0	Belt Street Trunk Sewer*	891,583	-	891,583	
46-195.8	Miramar Road Trunk Sewer*	702,181	179,779	522,402	
46-196.6	Balboa Trunk Sewer*	563,479	277,845	285,634	
46-196.9	Montezuma Trunk Sewer*	566,418	-	566,418	
46-197.0	Sorrento Valley Trunk Sewer Relocation*	10,972,214	614,095	10,358,119	
46-197.6	USIU Trunk Sewer*	1,071,202	825,045	246,157	
46-197.9	Lake Murray Trunk Sewer In Canyon*	798,732	628,123	170,609	
46-198.0	UCSD Trunk Sewer*	2,377,221	34,470	2,342,751	
46-199.0	West Linda Vista Trunk Sewer*	1,558,945	-	1,558,945	
46-200.0	Sewer Pump Station 30A Relocation*	9,045,821	2,832,548	6,213,273	
46-205.0	Harbor Drive Trunk Sewer Replacement*	622,510	311,302	311,208	
46-208.0	San Pasqual Effluent Disposal	857	-	857	
46-506.0	Pipeline Rehabilitation In The R.O.W. And Easments - Phase A*	17,299,996	14,175,688	3,124,308	
46-601.6	Sewer Pump Station 45*	12,340,027	7,569,095	4,770,932	
46-602.6	Sewer Pump Station 79*	1,265,056	-	1,265,056	
41-926.1	Pump Station 2 Odor Control System	357,694	70,919	286,775	
41-926.2	P.S. 1 Liquid Rheostats	314,358	161,558	152,800	
41-926.3	P.S. 2 Liquid Rheostats	298,202	144,334	153,868	
41-926.4	Pump Station 2 Parking Lot Construction	60,646	-	60,646	
41-926.5	P. S. 1 Bleach Tank Replacement	32,722	-	32,722	

41-926.6	P. S. 1 & 2 Sump Pumps/Well Transfer Pumps & Venturi Replacement	1,256,916	1,000,062	256,854
41-926.7	Design of Pump Station 1 Sluice Gates	707,836	614,072	93,764
41-926.9	P. S. 2 Heat Exchangers Modifications	432,545	24,545	408,000
41-929.1	P. S. 1 & 2 New Pumps Actuation System Design	196,794	35,748	161,046
41-929.2	P. S. 1 & 2 Power Reliability Investigation & Design	570,703	269,863	300,840
41-929.5	P. S. Liquid Nat Gas Pre-Design	65,285	-	65,285
41-929.6	P. S. Security Fence and Gate	171,583	25,766	145,817
41-929.7	P. S. 1 & 2 Design And Installation Level Indicators	65,627	14,223	51,404
41-929.8	P. S. 1 & 2 Screens Design & Installation	118,300	99,356	18,944
41-929.9	Screening Room Liner Improv	30,470	13,564	16,906
41-930.0	P. S. 1 & 2 Fiber Optic Installation	961,026	742,722	218,304
41-930.1	P. S. 2 Concrete Work	14,102	11,449	2,653
41-930.3	P. S. 2 Restroom Relocation	115,520	-	115,520
42-913.1	MBC Plant Imp. Centrifuges Digesters	4,587,513	500	4,587,013
42-913.3	MBC Plant Improvements Centrifuges Digesters	61,773	-	61,773
42-913.4	MBC Access Road	80,706	8,388	72,318
42-913.5	MBC Air Release Valve	10,149	-	10,149
42-913.6	MBC Access To Valves In	15,500	-	15,500
42-913.7	MBC Sump Pumps	70,050	2,921	67,129
42-913.8	MBC Digester Viewport REM	24,906	1,035	23,871
42-913.9	MBC Duct Cleaning Access	39,971	-	39,971
42-914.2	MBC Boiler Gas Meter Inst.	5,188	-	5,188
42-914.4	MBC Wash System For Militronic	569	-	569
42-914.5	MBC Design Modification	79,197	22,264	56,933
42-914.6	MBC Clarifier Access Station	10,649	4,545	6,104
42-914.7	Storm Drain	407,006	211,891	195,115
42-914.8	MBC Grit Teacups Access Platform	942,370	56,459	885,911
42-914.9	MBC Odor Control Modifications	215,082	-	215,082
42-915.1	MBC TC Wetwell Mixer	1,307	-	1,307
42-915.2	MBC Foul Air Duct U-Trap	273,046	182,067	90,979
42-915.3	MBC Heat Exchanger	200	-	200
42-915.4	MBC Misc. Concrete Work	32,171	-	32,171
42-915.7	MBC Reclaimed Water To Digester Tsfr Pumps	130,542	93,172	37,370
42-915.8	MBC RW Centrate Cathodic Protection	17,911	16,570	1,341
42-915.9	MBC Dewatering Transfer Pumps	733,417	1,752	731,665
40-911.1	South Bay Pump Station and Conveyance System- Phase I	1,003,649	6,456	997,193
40-911.3	South Bay Water Reclamation Sewer and Pump Station* <i>Formerly South Bay Water Reclama</i>	31,135,912	45,054	31,090,858
40-924.0	Metropolitan Operations Center MOC II Buildout*	8,140,451	594,246	7,546,205
41-924.0	Otay River Pump Station*	12,266,990	896,808	11,370,182
41-925.0	Fourth Sludge Pump and Other Modifications*	4,938,289	724,055	4,214,234
42-910.1	North City Reclamation Plant*	205,494,493	178,461	205,316,032
42-910.6	South Bay Water Reclamation Plant* <i>Formerly South Bay Water Reclamation and Secondary Pla</i>	143,119,157	1,398,388	141,720,769
42-911.3	North City Raw Sludge and Water Pipelines*	19,683,829	10,865	19,672,964
42-911.4	Metro Biosolids Center*	254,088,040	71,616	254,016,424
42-915.0	NCWRP Permanent Demineralization Facility*	3,664,194	422,753	3,241,441
45-920.0	Wastewater Operations Management Network (COMNET)* <i>Formerly Metro System Control</i>	58,677,657	5,159,212	53,518,445
45-960.0	Point Loma - South Access Road Protection Project*	238,153	58,034	180,119
46-055.0	FIRP Pump Station* <i>Formerly Fiesta Island Replacement Project</i>	46,594,010	5,796	46,588,214
46-170.0	Point Loma - Digester Facility Upgrade and Expansion*	72,855,330	351,356	72,503,974
46-218.0	Point Loma - Digesters S1 & S2 Upgrades*	14,800,481	1,404,608	13,395,873
46-192.1	Point Loma Concrete Restorations Sed. Basins 9-12	1,020,254	134,676	885,578
46-192.4	Point Loma HVAC Upgrades Air Conditioning	373,417	104,399	269,018
46-192.5	Point Loma Odor Control Scrubber Fans	242,814	59,175	183,639
46-192.7	Point Loma 84-inch Penstock Improvement	184,549	42,246	142,303
46-192.8	Submersible Actuator Replacement	2,420	4	2,416
46-192.9	Gas utilization Facility I&C Startup	598,439	392,630	205,809
46-193.1	Bin Storage and Truck Wash	109,750	104,558	5,192
46-193.2	Hydro Road Storm Water Diversion	36,982	32,520	4,462
46-193.4	FIRP Phase B, C, & D Cathodic Protection	519,532	175,966	343,566
46-193.7	Point Loma NEOC Slide Gate	142,672	76,823	65,849
46-193.8	Point Loma NEOC Slide Gates & Hydro P.	25,420	22,353	3,067
46-193.9	Point Loma Lower Hydro Road Piping	59,298	49,362	9,936
46-600.6	Pump Station 1 Electrical Upgrade	155,186	143	155,043
40-922.0	MOC Central Repair Facility*	6,099,789	192,365	5,907,424
45-911.0	South Metro Rehabilitation*	10,704,430	482	10,703,948

45-937.0	Point Loma Site Improvements*	403,321	1,468	401,853
45-941.0	South Metro Downtown Tunnel Rehabilitation*	6,777,568	1,864,977	4,912,591
45-942.0	Metropolitan Operations Center Expansion Phase II*	4,406,246	16,719	4,389,527
45-943.0	Point Loma Grit Processing Improvements*	2,601,090	245,154	2,355,936
46-104.0	North Metro Interceptor*	64,379,512	533,889	63,845,623
46-110.0	Point Loma - Scum Removal System*	18,010,752	9,000	18,001,752
46-175.0	Point Loma - Headworks, Odor Control and Grit Processing Facilities*	19,680,607	28,526	19,652,081
46-177.0	Point Loma - Sedimentation Basins 11 and 12+ (This project has been completed)	22,936,927		22,936,927
46-179.0	Point Loma - Power Generation and Distribution Upgrade*	25,217,175	237,307	24,979,868
46-182.0	Point Loma Chemical Feed Systems Upgrade*	6,061,874	45,671	6,016,203

Projects listed on CIP Budget:

41-927.3	Annual Allocation - Pump Stations 64, 65, Pensquitos and Mission Gorge	172,095	118,667	53,428
41-927.6	Annual Allocation - Pump Stations 64, 65, Pensquitos and Mission Gorge	401,261	57,078	344,183
46-194.3	Annual Allocation - Trunk Sewer Rehabilitaitions	788,529	24,066	764,463
46-194.7	Annual Allocation - Trunk Sewer Rehabilitaitions	1,401,645	74,689	1,326,956
46-195.5	Belt Street Trunk Sewer	439,384	96,641	342,743
46-195.7	Belt Street Trunk Sewer	2,546,675	1,509,093	1,037,582
46-195.9	Belt Street Trunk Sewer	327,678	24,212	303,466
46-601.0	Pump Station #45	7,660,249	726,332	6,933,917
46-601.3	Pump Station #45	5,118,582	2,195,455	2,923,127
46-601.8	Pump Station #45	2,507,211	905,789	1,601,422
46-601.9	Pump Station #45	4,168,383	2,220,561	1,947,822
41-928.9	Pump Stations #1 and #2 Large Valve Replacement	65,250	62,511	2,739
46-602.0	Sewer Pump Station 79	1,110,654	286,739	823,915
46-602.1	Sewer Pump Station 79	2,282,261	1,535,666	746,595
46-602.2	Sewer Pump Station 79	1,835,271	153,806	1,681,465
46-602.3	Sewer Pump Station 79	1,317,326	769,093	548,233
46-602.4	Sewer Pump Station 79	914,018	513,742	400,276
46-602.5	Sewer Pump Station 79	1,177,448	79,524	1,097,924
46-602.7	Sewer Pump Station 79	3,895,417	2,416,202	1,479,215
46-602.8	Sewer Pump Station 79	1,074,427	750,376	324,051
46-602.9	Sewer Pump Station 79	907,952	528,248	379,704
46-197.5	Sorrento Valley Trunk Sewer Relocation	342,225	40,091	302,134
40-911.4	South Bay Pump Station and Conveyance System - Phase I	16,383	1,405	14,978
40-928.1	South Pacific Highway Trunk Sewer	2,642,157	2,299,685	342,472

Projects listed on CIP Budget (Project ID/Subproject ID):

41-926.0	41-930.2	PS #1 Lighting Upgrade	113,773	23,377	90,396
41-927.0	41-935.1	PS 64 Bleach Tank Replacement	85,841	41,455	44,386
42-911.3	42-911.5	North City Raw SL & Water Pipelines Reveg Sublet	4,935	4,935	-
42-911.3	42-911.6	Northern Sludge Processing Facility PH II	44,420	27,461	16,959
44-001.0	44-105.0	Sewer Group 90	2,129,321	8,676	2,120,645
44-001.0	44-107.9	Sewer Group 653	1,671,366	1,312,530	358,836
44-001.0	44-108.2	Sewer Repl Group 649-Kensington	263,673	19,355	244,318
44-001.0	44-108.4	Sewer Repl Group 651 Kensington	3,300,596	2,465,145	835,451
44-001.0	44-108.5	Sewer Repl Group 652 Kensington	3,634,544	404,824	3,229,720
44-001.0	44-109.6	Sewer Repl Group 663-Mission Hills	3,384,128	368,414	3,015,714
44-001.0	44-109.7	Sewer Repl Group 664-Mission Hills	300,441	18,608	281,833
44-001.0	44-109.8	Sewer Repl Group 665	458,620	8,071	450,549
44-001.0	44-210.1	Sewer Group 667 Ocean Beach - So Mstr Repl	2,040,045	712,312	1,327,733
44-001.0	44-210.2	Sewer Group 668 Ocean Beach - So Mstr Repl	215,365	15,847	199,518
44-001.0	44-210.5	Sewer Group 670 Ocean Beach - So Mstr Repl	1,661,286	636,328	1,024,958
44-001.0	44-210.6	Sewer Group 633 Main Repl	2,797,799	876,749	1,921,050
44-001.0	44-211.2	Sewer Group 672 Main Repl	1,568,182	859,170	709,012
44-001.0	44-211.3	Sewer Group 673 Main Repl	2,067,260	207,824	1,859,436
44-001.0	44-212.9	Sewer Group Job 682	719,508	83,900	635,608
44-001.0	44-213.0	Sewer Group Job 677	1,405,158	282,216	1,122,942
44-001.0	44-213.2	Sewer Group Job 676	341,805	52,198	289,607
44-001.0	44-213.5	Sewer Group Job 681	3,467,406	148,622	3,318,784
44-001.0	44-213.6	Sewer Group Job 680	4,492,422	2,963,417	1,529,005
44-001.0	44-213.9	Cather Ave/Florey St/Florey Ct Rerouting	1,176,421	19,073	1,157,348
44-001.0	44-214.2	Sewer Group Job 627B	932,505	509,310	423,195
44-001.0	44-214.9	City Heights: Grp 683	3,478,780	1,749,254	1,729,526

44-001.0	44-215.0	City Heights: Grp 684	696,279	10,904	685,375
44-001.0	44-215.1	City Heights: Grp 685	540,997	7,228	533,769
44-001.0	44-215.2	City Heights: Grp 686	2,820,534	344,706	2,475,828
44-001.0	44-215.4	University Heights-GJ 687	792,915	7,295	785,620
44-001.0	44-215.5	University Heights-GJ 690	3,225,521	1,167,352	2,058,169
44-001.0	44-215.6	University Heights-GJ 688	1,654,395	1,303,600	350,795
44-001.0	44-215.7	University Heights-GJ 689	606,007	31,091	574,916
44-001.0	44-215.8	Del Rey Street 3.0" Sewer Main	1,851,022	219,226	1,631,796
44-001.0	44-217.1	Sewer Group 634 B	2,771,926	1,787,553	984,373
44-001.0	44-217.2	Sewer Group 683 A	452,329	20,564	431,765
44-001.0	44-217.3	Sewer Group 623 B	3,966,979	3,101,543	865,436
44-001.0	44-217.8	Sewer Group Job 726	296,740	66,634	230,106
44-001.0	44-217.9	Sewer Group Job 727	252,186	78,478	173,708
44-001.0	44-218.0	Sewer Group Job 728	296,509	69,587	226,922
44-001.0	44-218.1	Sewer Group Job 729	286,422	38,990	247,432
44-001.0	44-218.3	Sewer Group 731	207,636	15,858	191,778
44-001.0	44-218.6	La Jolla Shores Dr/Ardath Road	2,268,682	1,027,134	1,241,548
44-001.0	44-218.7	Group Job 545	1,697,805	27,792	1,670,013
44-001.0	44-218.9	Sewer & Water Group Job 544	159,216	5,005	154,211
44-001.0	44-219.0	Sewer Group 735	285,605	78,686	206,919
44-001.0	44-219.1	Sewer Group 737	2,070,830	301,531	1,769,299
44-001.0	44-219.2	Sewer Group 697 A	119,340	3,446	115,894
44-001.0	44-219.4	Group Job 740	219,013	19,459	199,554
44-001.0	44-219.6	Group Job 741	333,333	42,672	290,661
44-001.0	44-219.8	Sewer Group 742	922,220	218,720	703,500
44-001.0	44-219.9	Sewer & Water Group 743	521,988	200,544	321,444
44-001.0	44-220.0	Sewer Group 744	4,203,261	1,311,062	2,892,199
44-001.0	44-220.1	Sewer Group 745	678,228	404,232	273,996
44-001.0	44-220.2	Sewer Group 746	2,471,235	189,288	2,281,947
44-001.0	44-220.3	Sewer & Water GJ 747	642,485	184,061	458,424
44-001.0	44-220.4	Sewer Group 748	601,636	314,826	286,810
44-001.0	44-220.5	Sewer Group 749	1,379,484	224,186	1,155,298
44-001.0	44-220.6	Sewer Group Job 687A	157,868	7,088	150,780
44-001.0	44-220.7	Sewer Group Job 738	192,389	15,851	176,538
44-001.0	44-220.9	Sewer Repl GJ 750	450,131	132,647	317,484
44-001.0	44-221.0	Sewer Repl GJ 751	388,499	157,475	231,024
44-001.0	44-221.1	Water & Sewer Repl 752	417,443	36,144	381,299
44-001.0	44-221.2	Water & Sewer GJ 753	264,491	113,411	151,080
44-001.0	44-221.3	Water & Sewer GJ 754	315,570	131,064	184,506
44-001.0	44-221.4	Sewer & Water GJ 756	263,985	3,793	260,192
44-001.0	44-221.5	Sewer Repl GJ 757	209,576	11,683	197,893
44-001.0	44-221.6	Sewer & Water GJ 758	173,541	29,535	144,006
44-001.0	44-221.9	Sewer & Water Group Job 760	196,008	10,102	185,906
44-001.0	44-222.1	Sewer & Water Group Job 764	74,265	37,774	36,491
44-001.0	44-222.2	Sewer & Water Group Job 765	175,662	66,755	108,907
44-001.0	44-222.3	Sewer Group Job 767	262,334	111,753	150,581
44-001.0	44-222.4	Sewer Group Job 768	463,730	274,800	188,930
44-001.0	44-222.5	Sewer & Water Group Job 761	260,491	126,395	134,096
44-001.0	44-222.6	Sewer Group Job 762	441,828	206,923	234,905
44-001.0	44-222.7	Sewer & Water Group Job 763	429,440	115,344	314,096
44-001.0	44-222.8	Sewer & Water Group 766	502,676	261,070	241,606
44-001.0	44-222.9	Sewer Group Job 900	49,523	33,229	16,294
44-001.0	44-223.0	Sewer Group Job 901	330,261	274,078	56,183
44-001.0	44-223.1	Sewer Group Job 902	167,611	153,577	14,034
44-001.0	44-223.2	Sewer Group Job 903	354,343	337,898	16,445
44-001.0	44-223.3	Sewer Group Job 904	321,067	305,754	15,313
44-001.0	44-223.5	Sewer Group 742 A	216,350	8,421	207,929
44-001.0	44-223.6	Sewer Group 747 A	1,755,050	1,461,467	293,583
44-001.0	44-224.0	Sewer & Water GJ764A	223,687	90,654	133,033
44-001.0	44-224.1	Sewer & Water GJ789	146,436	41,752	104,684
44-001.0	44-224.7	Sewer & Water Group Job 774	367,265	82,891	284,374
44-001.0	44-224.8	Sewer & Water Group Job 775	160,349	53,411	106,938
44-001.0	44-224.9	Sewer Group Job 776	103,077	25,982	77,095
44-001.0	44-225.0	Sewer & Water Group Job 778	143,033	32,571	110,462
44-001.0	44-305.8	Sewer Group 516	455,038	221,216	233,822

44-001.0	44-305.9	Sewer Group 616	3,290,573	2,460,254	830,319
44-001.0	44-306.2	Sewer Group 619	2,486,641	444,317	2,042,324
44-001.0	44-309.6	Sewer Group 640	4,941,885	3,403,274	1,538,611
44-001.0	44-309.7	Sewer Group Job 632 Sewer Main Replacement	5,051,638	2,240,093	2,811,545
44-001.0	44-309.8	Sewer Main Group 626A Sewer Main Replacement	1,044,240	536,441	507,799
44-001.0	44-310.1	Sewer Group 691	531,220	61,148	470,072
44-001.0	44-310.2	Sewer Group 692 Sewer Replacement Main	2,395,769	1,886,817	508,952
44-001.0	44-310.3	Sewer Group 693 Sewer Main Replacement	436,573	8,754	427,819
44-001.0	44-310.5	Sewer Group 695 Sewer Main Replacement	131,896	5,824	126,072
44-001.0	44-310.6	Sewer Group 725 Sewer Main Replacement	459,338	4,151	455,187
44-001.0	44-310.7	Sewer Group 697 Sewer Main Replacement	2,231,825	663,850	1,567,975
44-001.0	44-310.8	Sewer Group 698 Sewer Main Replacement	607,406	8,325	599,081
44-001.0	44-310.9	Sewer Group 699 Sewer Main Replacement	3,777,590	824,466	2,953,124
44-001.0	44-311.0	Sewer Group 700	1,546,827	609,693	937,134
44-001.0	44-311.2	Sewer Group 702 Sewer Main Replacement	858,160	350,427	507,733
44-001.0	44-311.4	Sewer Group 704 Sewer Main Replacement	1,689,056	1,059,680	629,376
44-001.0	44-311.6	Sewer Group 706 Sewer Main Replacement	1,445,964	715,086	730,878
44-001.0	44-311.7	Sewer Group 707 Sewer Main Replacement	2,827,303	2,332,836	494,467
44-001.0	44-311.8	Sewer Group 708 Sewer Main Replacement	2,153,825	609	2,153,216
44-001.0	44-311.9	Sewer Group 539 Sewer Main Replacement	3,899,122	2,702,189	1,196,933
44-001.0	44-312.2	Sewer Group Job 714	378,640	1,802	376,838
44-001.0	44-312.3	Sewer Group Job 715	423,699	15,763	407,936
44-001.0	44-312.4	Sewer Group Job 716	542,510	20,700	521,810
44-001.0	44-313.0	Sewer Group 718	2,176,157	659,106	1,517,051
44-001.0	44-313.1	Sewer Group Job 719	3,312,481	2,392,208	920,273
44-001.0	44-314.0	Sewer Group 722	1,682,468	1,222,222	460,246
44-001.0	44-314.1	Sewer Group 723	270,411	77,290	193,121
46-180.0	46-180.1	Point Loma Admin Building Interior Improvmnt	621,112	17,106	604,006
46-180.0	46-181.2	Force Main 1 Inspection and Repair PH 3	1,827,320	1,001,764	825,556
46-194.0	46-198.1	Pacific Bch - La Jolla TS#3	274,254	20,525	253,729
46-106.0	46-600.1	Sewer Pump Station #61	7,660,249	92,627	7,567,622
46-106.0	46-603.0	Sewer Pump Station #49	2,116,210	310,645	1,805,565
46-106.0	46-603.1	Sewer Pump Station #39	1,251,185	278,416	972,769
46-106.0	46-603.2	Sewer Pump Station #59	1,212,463	713,264	499,199
46-106.0	46-603.4	SP STA# 52,53, 55, 56, 58	1,133,865	15,885	1,117,980
46-106.0	46-603.6	Sewer Pump Station #42	2,834,577	1,711,908	1,122,669
46-106.0	46-603.7	Sewer Pump Station #50	2,022,023	974,618	1,047,405
46-106.0	46-603.8	Sewer Pump Station 3-23	1,475,039	813,879	661,160
46-106.0	46-604.0	Pump Station 63 Replacement	381,518	104,325	277,193
46-106.0	46-604.1	Sewer Pump Station 25, 31, 32, 33, 40	1,898,644	1,320,685	577,959
46-106.0	46-604.2	Cottontail Canyon Swr PS	71,405	23,764	47,641
Projects not listed in CIP Budget:					
00-100.2		Hawkins, Delafield & Wood LLP	-	90,358	(90,358)
00-100.3		Orrick, Herrington & Sutcliffe	-	194,520	(194,520)
00-100.4		CDIAC Reporting Fees	-	3,000	(3,000)
00-100.5		Wells Fargo Trustee Fees	-	2,800	(2,800)
00-100.6		White & Case	-	25,000	(25,000)
00-100.7		Webster & Anderson	-	18,651	(18,651)
Total			\$ 1,536,859,306	152,219,032	1,384,640,274